



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

April 5, 2012

MEMORANDUM

TO: Local and Intermediate School District Superintendents, Public School Academy Directors and Business Office Managers

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

SUBJECT: Updated Pupil Auditing Manual

The Department of Education is pleased to provide the updated Pupil Auditing Manual. It has been updated to incorporate recent changes in the Pupil Accounting Manual. Both manuals are available at:

www.michigan.gov/mdeaudit

Changes are highlighted in the manual for your convenience. Please direct questions to Gloria Suggitt in the Office of Audits at suggittg@michigan.gov or (517) 373-4591.

cc: Michigan Education Alliance

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